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NEW JERSEY  
DEPARTMENT OF EDUCATION  
DIVISION OF ABBOTT IMPLEMENTATION  
OFFICE OF FISCAL REVIEW AND IMPROVEMENT  
100 RIVERVIEW PLAZA  
P.O. BOX 500  
TRENTON, NEW JERSEY 08625-0500  
([doe.state.nj.us](http://doe.state.nj.us))



MANUAL FOR COMPLETING THE  
**CATEGORICAL PROGRAMS**  
SCHOOL-BASED BUDGET DEVELOPMENT WORKPAPERS  
FISCAL YEAR 2003-2004

***Instructions for Preparing School-Based Budget Development Work Papers for  
Fiscal Year 2003-2004                      Categorical Programs***

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***Instructions for Preparing School-Based Budget Development Work Papers for  
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**CATEGORICAL PROGRAMS**

The school-based categorical work paper is used to budget the costs of categorical programs conducted in the school. Categorical programs include special education, bilingual and English-as-a-second-language.

A separate budget must be completed for each categorical program. If the school has more than one classroom of a particular program, the cost may be combined into a single work paper. Self-contained and non self-contained programs must be budgeted separately.

**Do not attempt to alter the Microsoft excel workpapers. Adding lines, and cut-to-paste applications will compromise the formulas and links programs.**

Cover Page:

The cover page is used to identify the name of the categorical program, the program code, whether the program is self-contained and the total dollars budgeted for the current year and projected budget year. The principal, district program supervisor (special education or bilingual education), business administrator and superintendent are required to sign and date each set of categorical program budget documents.

To complete this Workpaper:

- The current date will appear automatically.
- Enter District Name.
- Enter School Name.
- Enter name of program. Note: The school data will automatically flow to subsequent workpapers.
- Enter program code. The Categorical codes are as follows:
  - 201- Cognitive Mild
  - 202- Cognitive Moderate
  - 204- Learning and/or Language Disabilities
  - 206- Visual Impairments
  - 207- Auditory Impairments
  - 209- Behavioral Disabilities
  - 212- Multiple Disabilities
  - 213- Resource Room

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214- Autism  
222- Cognitive Severe  
240- Bilingual/ESL  
3XX – Vocational Program - Local

- Self-Contained – enter Yes or No.
- Current year and projected budget year budget numbers will automatically calculate.
- Required signatures.

Work paper A:

This Workpaper is used to record the contracted salaries and fringe benefits for teachers and teacher aides.

To complete this Workpaper:

- Enter total salaries for teacher and teacher aides for the current year and the budget year.
- Enter total full-time-equivalent positions (FTE) for the current year and the budget year.
- Enter the projected enrollment for fiscal year 2003-2004.
- Enter the total fringe benefits amounts for all teachers and teacher aides for the current year and the budget year. (Note: one amount for each year, combine fringe benefits for teachers and aides into one number.)

**The spreadsheet will automatically calculate the totals and link to the cover page.**

Work paper L:

This work paper is used to record the contracted salaries and fringe benefits for “other” salaries for school-based staff that are assigned to the specific program.

To complete this Work paper:

- Enter total salaries for all “other” staff for the current year and the budget year.
- Enter total full-time-equivalent positions (FTE) for the current year and the budget year.
- Enter the total fringe benefits amounts for all “other” staff for the current year and the budget year. (Note: one amount for each year, combine fringe benefits for teachers and aides into one number.)

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Work paper M:

This Work paper will summarize the costs of stipends for other duties and substitutes for professional development. No input is necessary on this Workpaper. Budgeted amounts will automatically roll forward from the subsequent Workpaper. (Workpaper M-1).

Workpaper M-1:

This Workpaper is the input page for stipend and substitute costs that appear in Workpaper M.

To complete this Workpaper:

- Enter the topic for professional development.
- Enter the number of staff attending.
- Enter the number of hours or days. If there is a flat fee, for an activity, put in the number “1” and the total amount in the rate column (f).
- Enter the stipend rate, round up or down to the nearest dollar.
- Enter the total amount budgeted in the current year (2002-2003).

**The spreadsheet will automatically calculate the total costs and link to the summary page.**

**Note:** It is important to be consistent with the application of stipend requests when using daily or hourly rates. For example, if using hours in column D be sure the rate is hourly in column (f).

Workpaper N:

Workpaper N is the summary page for the cost of purchased services, materials and supplies, textbooks and equipment and for the categorical program. No data entry is necessary. **Budgeted amounts are “linked” and will roll forward automatically from subsequent “N” workpapers.**

Work paper N-1:

This Work paper is the data entry page for purchased professional educational services (consultants), purchased technical services and other purchased services (maintenance contracts) for equipment.

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To complete this Work paper:

- Enter the type of service.
- Enter the number of attendees, if applicable.
- Enter the applicable cost.
- Enter the total amount budgeted in the current year (2002-2003).

**The spreadsheet will automatically calculate the totals and link to the summary page.**

Work paper N-2:

Workpaper N-2 is divided into three sections. It is the input page for materials and supplies, computer supplies, textbooks, and other objects.

Section I – Classroom supplies and materials

To complete this section of the Workpaper:

- Enter the total amount requested for classroom supplies, workbooks and manipulatives, test materials, and furniture. Only the total amount for each category needs to be entered. It is the district's responsibility to keep accurate records supporting the amount requested for clarification and explanation.
- Enter a description/category of the item, the quantity and unit price for "other supplies". The spreadsheet will automatically calculate the cost. These requests require that specific detail be given.
- Enter a description/category of the item, quantity and unit price for computer supplies. The spreadsheet will automatically calculate the cost. These requests require specific detail be given as well.
- Enter amount budgeted in the current year (2002-2003), in total for each category.

**The spreadsheet will automatically calculate the totals and link to the Work paper N summary sheet.**

Section II - Textbooks and other objects. Textbooks are to be identified as replacement or new and listed separately.

To complete this section of the Workpaper:

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- Enter the subject area for replacement and new textbooks.
- Enter the total cost of textbooks (lump sum figure) for each subject area.
- Enter the description for the other objects being requested.
- Enter the quantity needed and the unit price. The spreadsheet will automatically calculate the cost.
- Enter the total amount budgeted in the current year (2002-2003), in total for each category.

**The spreadsheet will automatically calculate the totals and link to the summary page.**

Section III - Equipment (Any item that retains its original shape, appearance and character with use; does not lose its identity through fabrication or incorporation into a different or more complex unit; is nonexpendable, can be expected to last at least one year and with a cost over \$2,000.)

To complete this section of the Workpaper:

- Enter a description of the needed item.
- Enter the quantity needed.
- Enter the unit price.
- Enter the total amount budgeted in the current year (2002-2003).

**The spreadsheet will automatically calculate the cost and link the total to the summary page.**

Categorical Program Summary and Revision Worksheet (NEW for FY 2003-2004)

The department has developed an excel work sheet to be used to summarize all categorical programs housed in the school in DOENET line item account format. This work sheet provides a mechanism for the district's central office to present the current year, preliminary budget for fiscal year 2003-2004 and preliminary increase/(decrease) for each categorical program to the school.

The work sheet includes a section to be used by the school to request revisions to the preliminary budget. When the school completes this section (FTEs) and (Budget Amount), increases must be entered as positive numbers and decreases must be entered as (negative) numbers in order for the work sheet to properly compute the proposed revised budget.